# MULTIMEDIA UNIVERSITY

# FINAL EXAMINATION

### TRIMESTER 1, 2018/2019

## BAC4624 – ADVANCED ACCOUNTING INFORMATION SYSTEMS

(All Sections / Groups)

13th October 2018
9.00 a.m – 12.00 p.m
( 3 Hours )

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## INSTRUCTIONS TO STUDENTS

1. This Question paper consists of 3 pages excluding cover page with 4 Questions only.

2. Answer all **FOUR** questions. Mark distribution for each question is given.

3. Please write all your answers in the Answer Booklet provided.

## QUESTION 1

Mutiara College is in the process of assessing whether their new transition to online registration is a success. Their manager was tasked to go through the whole process carefully since this will be properly recorded in their system documentation for future reference. The following is the complete course registration process of their college:

The college would require all students to fill up a registration request form, which is available from their college website. Once students click the submit button, the system will check the students' accounts receivable to ensure that students have paid all pending fees. For each course that students applied to register, the system will check the students' transcripts from the student records file. This is to ensure that all students have completed any pre-requisite requirement before they can proceed to the next level. Once the system had verified pre-requisite is fulfilled, the system will proceed to check class availability from the class lists records. In the event that the class is still available and accept students registration, the system will add the students' I/D number into the class list on the spot.

The registration report contains four different outcome, and all of these documents will be sent (hardcopy) to students according to the following status:
- If the student owes fees, a fee notice is generated and the registration is rejected.
- If the pre-requisite for a course are not fulfilled, the system will generate pre-requisite notice and that course will not be registered.
- If the class is full and already closed from accepting anymore students, the student request is marked and a "course closed" notice will be sent.
- If a student is accepted into a class, the acceptance notice will be sent to them. This notice will contain the day, time and venue of the respective classes.

Once the registration has complete, course enrolment reports are generated from the system based on the updated class lists record and sent to the instructor of the course.

**Required:**

a) Prepare a Context Diagram for the Course Registration System.     (5 marks)

b) Prepare a Data Flow Diagram for the Course Registration System.     (10 marks)

c) Prepare a Document Flowchart for this Course Registration System.     (10 marks)

**(Total: 25 marks)**

**Continued...**

## QUESTION 2

a) In line with the improved performance of internet speed and the availability of wireless connection facility in many business premises and government offices, electronic commerce are becoming a norm today. Heavily relying on the Internet, e-commerce has significantly expanded over the years. Despite providing massive opportunities for both consumers and suppliers, e-commerce faces many issues and challenges towards both parties.

    i.    Discuss **FOUR (4)** challenges faced by the companies when they apply e-commerce as their business model.        (8 marks)

    ii.    Based on the above discussion, provide **ONE (1)** solution to address each of the challenges.        (12 marks)

b) Radio-frequency identification (RFID) is the wireless non-contact use of radio-frequency electromagnetic fields to transfer data for the purpose of automatically identifying and tracking tags attached to objects. Justify **TWO (2)** reasons why companies prefer to use RFID compared to bar codes.        (5 marks)

**(Total 25 marks)**

## QUESTION 3

a) In general, companies upgrade their system due major changes in business operations, technological change push factor as well as to create competitive advantages against close competition.

    i.    Many people will usually be involved in developing and helping to implement the new system. Explain the reason why top management and the accountants are crucial players to be involved in these stages.        (5 marks)

    ii.    During the System Analysis phase, it is crucial to evaluate whether it is feasible to proceed in changing the old system with the new system. Describe **THREE (3)** types of feasibility analysis that the company needs to perform before they can decide whether they should proceed with the project.        (9 marks)

**Continued...**

b) After the MNJ Firm had successfully installed their new accounting information system, there has been a great difficulty in getting their staff to use the system. Despite the fact that the system has been released two months ago, only 20% of their staff had used the system. The remaining 80% of the staff still choose to carry out their daily data entry, data analysis and generating report based on the old system.

    i.    Describe **TWO (2)** reasons why employees resist system changes.

(5 Marks)

    ii.    Recommend to MNJ Firm, **THREE (3)** approaches that they can implement to resolve employees resistance from using the new system. (6 marks)

**(Total: 25 marks)**

## QUESTION 4

a) Mercury Bhd managed to install and convert their new accounting information system in last August 2018. After two weeks, the managers observed that the majority of the users are still using the old system. One of the main reasons is because both old and new system are running at the same time (parallel).

    i.    Compare **TWO (2)** advantages and **TWO (2)** disadvantages of parallel conversion against direct conversion. (8 marks)

    ii.    You are required to recommend the best conversion method to replace the old system with the new system. (4 marks)

b) The post implementation review is carried out a few months after the successful implementation of the new system. What is the objective of the post implementation review and explain the reason why it has to be performed after a few months of implementation.

    i.    What is the objective of the post implementation review and explain the reason why it has to be performed after a few months of implementation.

(5 marks)

    ii.    Describe **FOUR (4)** factors that you need to investigate during the post implementation review. (8 marks)

**(Total: 25 marks)**

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